

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
District of Minnesota**

In re Lyman Lumber Company

Debtor(s)

Case No. 11-45191

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Central States Pension Fund 9377 W Higgins Rd Des Plaines, IL 60018	Julie H. DeLoriae Central States Pension Fund 9377 W Higgins Rd Des Plaines, IL 60018 847.518.9800	Pension Liability		7,004,056.43
Scott Kevitt 3335 Pennsylvania Ave N Crystal, MN 55427	Scott Kevitt 3335 Pennsylvania Ave N Crystal, MN 55427 763.535.6601	Promissory Note		1,577,445.94
Kevitt Excavating LLC 3335 Pennsylvania Ave N Crystal, MN 55427	Scott Kevitt Kevitt Excavating LLC 3335 Pennsylvania Ave N Crystal, MN 55427 763.535.6601	Promissory Note		707,407.90
Kevitt Excavating Inc. 3335 Pennsylvania Ave N Crystal, MN 55427	Scott Kevitt Kevitt Excavating Inc. 3335 Pennsylvania Ave N Crystal, MN 55427 763.535.6601	Promissory Note		696,816.09
Minnetonka Country Club, et al 24575 Smithtown Rd Shorewood, MN 55331	Bohdan Witrak Minnetonka Country Club, et al 24575 Smithtown Rd Shorewood, MN 55331 952.474.5222	Promissory Note		590,660.45
Ruth B. Witrak, et al 24575 Smithtown Rd Shorewood, MN 55331	Bohdan Witrak Ruth B. Witrak, et al 24575 Smithtown Rd Shorewood, MN 55331 952.474.5222	Promissory Note		561,593.49
Bohdan Witrak, et al 24575 Smithtown Rd Shorewood, MN 55331	Bohdan Witrak, et al 24575 Smithtown Rd Shorewood, MN 55331 952.474.5222	Promissory Note		508,618.07

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(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Annalee M. Hanson Rev Trust 6400 Greenbriar Ave Excelsior, MN 55331	Annalee Hanson Annalee M. Hanson Rev Trust 6400 Greenbriar Ave Excelsior, MN 55331 952.474.7678	Promissory Note		454,439.43
Manion's 7705 - 305Th St St Cloud, MN 56303-9411	Manion's 7705 - 305Th St St Cloud, MN 56303-9411 800.826.7160	Trade Vendor		436,370.83
SVK Development LLC 3335 Pennsylvania Ave N Crystal, MN 55427	Scott Kevitt SVK Development LLC 3335 Pennsylvania Ave N Crystal, MN 55427 763.535.6601	Promissory Note		398,424.37
Timothy J. Schoen 711 Ashley Dr Chaska, MN 55318	Timothy J. Schoen 711 Ashley Dr Chaska, MN 55318 612.590.4339	Promissory Note and Subordinated Debenture		393,407.24
James William Scheible 8800 Cottonwood Ln Eden Prairie, MN 55347	James William Scheible 8800 Cottonwood Ln Eden Prairie, MN 55347 952.937.1187	Promissory Note and Subordinated Debenture		380,458.13
Timothy G. Liester 26355 Oak Ridge Cir Shorewood, MN 55331	Timothy G. Liester 26355 Oak Ridge Cir Shorewood, MN 55331 952.470.5202	Promissory Note and Subordinated Debenture		343,514.07
Dennis J. Amato 5 The Crow's Nest Port Washington, NY 11050	Dennis J. Amato 5 The Crow's Nest Port Washington, NY 11050	Promissory Note and Subordinated Debenture		320,787.12
The J Amato GST Exempt Trust Melanie D. Gutterson, Trustee 128 Tracy Ln Alamo, CA 94507	Melanie D. Gutterson, Trustee The J Amato GST Exempt Trust 128 Tracy Ln Alamo, CA 94507	Promissory Note and Subordinated Debenture		320,787.10
Lucille L. Rust 5650 Boone Ave N, Apt 416 New Hope, MN 55428	Lucille L. Rust 5650 Boone Ave N, Apt 416 New Hope, MN 55428 763.533.7561	Promissory Note		319,548.04
Mariellen Waldron 55 Pine St #307 Edmonds, WA 98020	Mariellen Waldron 55 Pine St #307 Edmonds, WA 98020	Subordinated Debenture		312,674.02
Jeff P & Barbara J Johnson 1512 Knob Hill Ln Excelsior, MN 55331	Jeff P & Barbara J Johnson 1512 Knob Hill Ln Excelsior, MN 55331 952.975.4749	Subordinated Debenture		271,890.42

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John B. MacWherter Rev Trust 3670 Northome Rd Wayzata, MN 55391	John MacWherter John B. MacWherter Rev Trust 3670 Northome Rd Wayzata, MN 55391 952.473.3444	Promissory Note		265,192.88
Kim Nhung Nguyen 4315 Hadley Cir N Oakdale, MN 55128	Kim Nhung Nguyen 4315 Hadley Cir N Oakdale, MN 55128	Promissory Note		261,998.56

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President & Chief Executive Officer of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date August 4, 2011

Signature /s/ James E. Hurd

James E. Hurd

President & Chief Executive Officer

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.

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Chapter 11

VERIFICATION OF CREDITOR MATRIX

I, the President & Chief Executive Officer of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: August 4, 2011

/s/ James E. Hurd

James E. Hurd/President & Chief Executive Officer
Signer/Title